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September 24, 2013

Hon. Richard J. Sullivan (by email)
United States District Judge
Southern District of New York
40 Centre Street
New York, New York 10007

Re: *United States v. Vilar and Tanaka*
05 cr 621 (RJS)
SENTENCING RESPONSE TO DOC 595

Dear Judge Sullivan:

I write in brief response to the sentencing email from John Burke filed today as DOC 595.

In November 2012 Mr. Burke made similar accusations suggesting there was an Amerindo account containing his mother's investment. Mr. Burke reports that his mother's "investment" was in 1980. That pre-dated Amerindo U.S. (1986) *and* Amerindo Panama *and* Amerindo U.K.

I wrote an email to Mr. Burke in response attaching *his* mother's sentencing letter from 2010, which I attach to this letter as well. I told Mr. Burke that his mother obviously disagrees with his assessment of her brother, Mr. Vilar, who took care of his sister and Mr. Burke many times over.

Mr. Burke did not respond to my email in November 2012 or any time, nor, apparently, gave satisfactory proof of any account to the receiver in the SEC case. No doubt Mr. Burke wants an imagined, hypothetical \$5 million, a sum which attests to the acumen of the defendants' management skills. He has no documentation of any such account because there is no such account, and no claim.

I was not aware we would be litigating sentencing matters much less disparagement of my client, by email to the Court, filed on the docket before the defendant has an opportunity to respond. We have not had time to prepare for sentence, and in any event it is stayed with the mandate's stay. I am responding now, quickly, because the public interest in this matter suggests that an unfounded sensational accusation such as this that is unchallenged, could be magnified in the tabloid press to the detriment of my client before he has an opportunity to refute it.

Again, Mr. Burke's account does not exist. The SEC receiver knows this. Mr. Burke's mother knows that too.

Very truly yours,

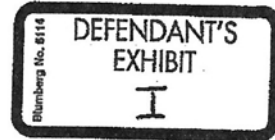
/s/

Vivian Shevitz

Cc: counsel (by email)
John Burke (by email)
The Press

To:

Honorable Richard J. Sullivan



FROM: Patricia Vilar-Burke

I am Alberto Vilar's sister,
I am seventy one years old, a widow
also a retired Psychologist. My
husband John Carlson Burke (Lt. Col. USA)
We have three children and four
grandchildren

When Alberto finished his Army
tour, he came to visit with us for
a while. My husband was, at that
time a Math instructor, at West Point, NY.

Alberto enjoyed getting to know
our children, over the years they had very

good relationships. John was 5 and Lisa 4 and our youngest 2 years old.

Many good - happy memories come to mind as the children grew up...

I remember he sent John & Lisa (pre-teen now) to a brother and sister summer camp in N.H. He went one summer, and wanted them to enjoy the experiences he experienced at camp.

John + Lisa loved that summer our Karen was too young.

As his business began to grow and the children got older, Alberto

focused on Johnny. He sent him to a good Prep. School in Concord MASS. for three years... And Alberto sent him to Dickerson College for 4 yrs.

Alberto has always been good to our children.

To go back a few years...

When my husband returned from Viet-Nam, about 1 yr. after, he had a Brain Tumor. It seems our Government sprayed Agent Orange all

over the High grass in Viet-Nam.
So many came home with Cancer

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My husband passed out one day at work. Everyone at the hospital got excited. Well we were Med-Evacked to a big Army Hospital in Denver.

Alberto and his wife flew out to our home in Kansas, and took care of our children for several weeks, so I could be with my spouse. My family has been wonderful to us.

A few years past, and I was diagnosed with Cancer.

Once again Alberto & my Sister helped

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with the care of my children

My husband's tumor returned several times, and he passed away...

He died in Dec. 1992. Alberto

had a great relationship with my husband, he flew across the country

for his funeral in CA, his home was buried in the same cemetery as his mother.

My husband was a good man, a good father, I don't think he

ever met someone he did not like.

He had a great relationship with Alberto.

My Brother and Sister never had children, both have always

been available to help
when my family needed them.

It's abit hard to give
all the kindness & love my
family received from my Brother
& sister -

I wish my mind was faster
and better organized to help you
understand, how helpful my
Brother Alberto, and my sister have
been to me and mine.

I went back to college, before
my husband died.
God Bless, I pray that everyone
has as good a loving, helpful family as mine.
Patricia Vitar-Burke